

Fairfax Drainage District of Wyandotte County, Kansas
Financial Statements
For the Year Ended December 31, 2014

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INDEPENDENT AUDITOR'S REPORT

The Governing Board

Fairfax Drainage District of Wyandotte County, Kansas

Kansas City, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Fairfax Drainage District of Wyandotte County, Kansas as of and for the year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United State of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2013, or changes in financial position thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget (Schedules 1 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Higdon & Hale C.P.A.'s P.C.

Higdon & Hale C.P.A.'s PC
April 27, 2015

Fairfax Drainage District of Wyandotte County, Kansas
Summary of Cash Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

	Beginning	Prior Year Adjustments/ Lapsed	Cash	Ending	Outstanding Encumbrances	Ending
<u>Funds</u>	<u>Unencumbered Cash Balance</u>	<u>Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Unencumbered Cash Balance</u>	<u>and Accounts Payable</u>
General Fund	\$ 289,774	\$ 54,318	\$ 1,771,572	\$ 1,653,418	\$ 462,246	\$ 847,022
Employee Benefit	67,106	-	185,844	180,367	\$ 72,583	-
Total	\$ 356,880	\$ 54,318	\$ 1,957,416	\$ 1,833,785	\$ 534,829	\$ 847,022
						\$ 1,381,851

COMPOSITION OF CASH

Cash	
Enterprise Bank and Trust	\$ 1,261,760
Community First Bank	\$ 120,091
Total	\$ 1,381,851

Fairfax Drainage District of Wyandotte County, Kansas
Notes to the Financial Statements
For the Year Ended December 31, 2014

NOTE 1- Summary of Significant Accounting Policies

Financial Reporting Entity

The District is a quasi-municipal corporation, created by the Board of County Commissioners of Wyandotte County for the purpose of providing flood control and drainage in the area comprising the District. The District encompasses approximately 3.18 square miles and is located entirely within the corporate limits of the City of Kansas City, Kansas. The property users in the District are all industrial and commercial entities. There are no residential properties within the District although some property is individually owned. A three member board is elected by the property owners within the District. The board then elects the officers of the District.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts (except as noted), cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings and equipment owned by the District are not presented in the financial statements. Also, long-term debt such as general obligation bonds, temporary notes and compensated absences are not presented in the

Fairfax Drainage District of Wyandotte County, Kansas
Notes to the Financial Statements
For the Year Ended December 31, 2014

NOTE 1 – Summary of Significant Accounting Policies (Continued)

financial statements. Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase, as required by state statutes.

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use and balance of the District's expendable financial resources and the related liabilities are accounted for through governmental fund types. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the District's governmental fund types:

General Fund- to account for all unrestricted cash except that is not required to be accounted for in another fund. This is the principal operating fund of Fairfax Drainage District.

Special Revenue Funds- are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are restricted to finance particular functions or activities of the District.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publications in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad-valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of

Fairfax Drainage District of Wyandotte County, Kansas
Notes to the Financial Statements
For the Year Ended December 31, 2014

NOTE 1 – Summary of Significant Accounting Policies (Continued)

expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and supported by document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project fund or trust funds. The District does not have any such funds.

Ad Valorem Tax Revenues

The determination of assessed valuations and collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuations on January 1 and the County Clerk spreads the annual assessment on the tax rolls. Property taxes are levied as of November 1 and become a lien on the property as of that date. Payments are due November 1, becoming delinquent, with penalty, December 21. Payments of 50% are accepted through December 20, with the second 50% then being due on or before May 10 of the following year.

The County Treasurer is the tax collection agent for all taxing entities within the County. The initial distribution to the subdivisions, including the District, is on or before January 20 of the ensuing year. Additional amounts are distributed on four (4) subsequent dates throughout the calendar year.

NOTE 2- Deposits

Deposits. K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for the deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

The District's cash is considered to be active funds by management and is invested according to KSA 9-1401.

Investments. K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

Fairfax Drainage District of Wyandotte County, Kansas
Notes to the Financial Statements
For the Year Ended December 31, 2014

NOTE 2- Deposits (Continued)

The District has no investment policy that would further limit its investment choices.

The District does not have any formal investment policies that would further limit concentration of credit interest rate, or custodial credit risks beyond state statutes.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has no designated "peak periods". All deposits were legally secured at December 31, 2012.

At December 31, 2014, the District's carrying amount of deposits was \$1,381,851 and the bank balance was \$1,333,760. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$120,094 was covered by federal depository insurance in one bank and the balance of \$1,213,666 was covered by \$250,000 in FDIC coverage and the balance collateralized with securities pledged and held by an outside party. State statutes require investments to be adequately secured.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3- Retirement Plan

The District offered its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan was available to all District employees and permitted them to defer a portion of their salary until future years.

The District adopted a 401K Plan that allows for employee deferrals and employer contributions in 2002. The District's contribution to the 401K Plan totaled \$47,409 for the year ending December 31, 2014.

NOTE 4- Compensated Absences

The District's policies regarding vacation and sick pay permit employees two weeks of vacation time per year (three weeks after seven years and four weeks in the twentieth year) and sick leave of five working days a year. The cost of vacation is not accrued on the books of the District, as it is not carried to subsequent years if it is not used in the current year. The cost of sick pay is not significant and is not accrued on the books of the District as is consistent with cash basis of accounting.

Fairfax Drainage District of Wyandotte County, Kansas
Notes to the Financial Statements
For the Year Ended December 31, 2014

NOTE 5 – Inter-fund Transfers

There were no inter-fund transfers noted during the year.

NOTE 6 – Commitments and Contingencies

In the normal course of business the District maybe faced with certain commitments and contingencies. At December 31, 2014 there were no commitments or contingencies other than those reflected as encumbrances in these financial statements.

NOTE 7 – Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters and other events for which the District carries commercial insurance.

NOTE 8 – SUBSEQUENT EVENTS

The Board and Management have reviewed subsequent events up until April 20, 2014 which was the date the financial statements were completed and available for release. No subsequent event was noted that would impact the financials as of December 31, 2014.

Fairfax Drainage District of Wyandotte County, Kansas
 Summary of Expenditures- Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2014

<u>Funds</u>	Certified <u>Budget</u>	Adjustment for Qualifying <u>Budget Credits</u>	Total Budget for <u>Comparison</u>	Expenditures Chargeable to Current Year <u>Budget</u>	Variance Positive <u>[Negative]</u>
General Fund	\$ 1,847,265	\$ -	\$ 1,847,265	\$ 1,653,418	\$ 193,847
Employee Benefit	\$ 218,800	\$ -	\$ 218,800	\$ 180,367	\$ 38,433

Fairfax Drainage District of Wyandotte County, Kansas
General Fund
Statement of Cash Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	Variance Positive (Negative)
Cash Receipts			
Taxes	\$ 1,249,260	\$ 1,251,238	\$ (1,978)
Intergovernmental	497,161	479,346	17,815
Use of money and property	25,151	19,300	5,851
	<hr/>	<hr/>	
Total Cash Receipts	\$ 1,771,572	\$ 1,749,884	\$ 21,688
	<hr/>	<hr/>	
Expenditures and Transfers Subject to Budget			
Personal Services	\$ 215,082	\$ 234,265	\$ 19,183
Contractual	134,943	80,000	(54,943)
Commodities	72,270	89,000	16,730
Capital outlay	215	-	(215)
	<hr/>	<hr/>	
Total Expenditures and Transfers Subject to Budget	\$ 422,510	\$ 403,265	\$ (19,245)
	<hr/>	<hr/>	
Expenditures and Transfers Subject to Budget Public Safety			
Personal Services	\$ 243,777	\$ 324,000	\$ 80,223
Contractual	764,765	200,000	(564,765)
Commodities	221,621	340,000	118,379
Capital outlay	745	580,000	579,255
	<hr/>	<hr/>	
Total Public Safety Expenditures Subject to Budget	\$ 1,230,908	\$ 1,444,000	\$ 213,092
	<hr/>	<hr/>	
General Fund Totals	\$ 1,653,418	\$ 1,847,265	\$ 193,847
	<hr/>	<hr/>	
Receipts Over [Under] Expenditures	\$ 118,154		
Encumbrances Released	\$ 54,318		
Unencumbered Cash, Beginning	289,774		
	<hr/>		
Unencumbered Cash, Ending	\$ 462,246		
	<hr/>		

Fairfax Drainage District of Wyandotte County, Kansas
Employee Benefit Fund
Statement of Cash Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	Variance Positive [Negative]
Cash Receipts			
Taxes	\$ 185,844	\$ 185,466	\$ 378
Total Cash Receipts	<u>\$ 185,844</u>	<u>\$ 185,466</u>	<u>\$ 378</u>
Expenditures and Transfers Subject to Budget			
Personal Services Administration	\$ 57,216	\$ 61,200	\$ 3,984
Expenditures and Transfers Subject to Budget Public Safety			
Personal Services	<u>123,151</u>	<u>157,600</u>	<u>34,449</u>
Total Expenditures and Transfers Subject to Budget Public Safety	<u>\$ 180,367</u>	<u>\$ 218,800</u>	<u>\$ 38,433</u>
Receipts Over [Under] Expenditures	\$ 5,477		
Unencumbered Cash, Beginning	<u>67,106</u>		
Unencumbered Cash, Ending	<u><u>\$ 72,583</u></u>		

Supplemental Information



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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Governing Board
Fairfax Drainage District of
Wyandotte, County, Kansas

We have audited the financial statements of Fairfax Drainage District of Wyandotte County, Kansas as of and for the year ended December 31, 2014, and our report thereon dated April 27, 2015, which expressed an unqualified opinion on those financial statements, in accordance with the regulatory basis of accounting, appears on page 1. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Budget Basis to Actual is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records use to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Higdon & Hale C.P.A.'s P.C.

Higdon & Hale C.P.A.'s, PC

Overland Park, KS 66202

April 27, 2015

Fairfax Drainage District of Wyandotte County, Kansas
Budget Basis
December 31, 2014

Supplemental Information

	Variance Favorable (Unfavorable)			Variance Favorable (Unfavorable)			Variance Favorable (Unfavorable)		
	Budget	Actual		Budget	Actual		Budget	Actual	
Taxes and Special Assessments	\$ 1,251,238	\$ 1,249,260	\$ (1,978)	\$ 185,466	\$ 185,844	\$ 378	\$ 1,436,704	\$ 1,435,104	\$ (1,600)
Intergovernmental	479,346	497,161	17,815	-	-	-	479,346	497,161	17,815
Interest	1,000	2,684	1,684	-	-	-	1,000	2,684	1,684
Other	18,300	22,467	4,167	-	-	-	18,300	22,467	4,167
Total Revenues	\$ 1,749,884	\$ 1,771,572	\$ 21,688	\$ 185,466	\$ 185,844	\$ 378	\$ 1,935,350	\$ 1,957,416	\$ 22,066
Expenditures:									
Administration:									
Directors salaries	32,000	30,600	1,400	-	-	-	32,000	30,600	1,400
Administrative Salaries & Wages	173,865	159,187	14,678	-	-	-	173,865	159,187	14,678
Pension Expense	28,400	25,295	3,105	-	-	-	28,400	25,295	3,105
Hospitalization Insurance	-	-	-	44,800	42,888	1,912	44,800	42,888	1,912
Workers Compensation Ins.	-	-	-	800	379	421	800	379	421
Insurance and Bonds	74,000	68,413	5,587	-	-	-	74,000	68,413	5,587
Payroll Taxes	-	-	-	15,600	13,949	1,651	15,600	13,949	1,651
Attorney Fees	20,000	11,318	8,682	-	-	-	20,000	11,318	8,682
Consultants and engineers	47,000	112,011	(65,011)	-	-	-	47,000	112,011	(65,011)
Accounting Fees	8,000	6,150	1,850	-	-	-	8,000	6,150	1,850
Other professional fees	5,000	5,036	(36)	-	-	-	5,000	5,036	(36)
Office supplies	1,500	428	1,072	-	-	-	1,500	428	1,072
Janitorial services	1,500	148	1,352	-	-	-	1,500	148	1,352
Postage/Freight	2,000	303	1,697	-	-	-	2,000	303	1,697
Other office expense	10,000	3,406	6,594	-	-	-	10,000	3,406	6,594
Capital Outlay	-	215	(215)	-	-	-	-	215	(215)
Public Safety:									
Wages	290,000	221,663	68,337	-	-	-	290,000	221,663	68,337
Pension Expense	34,000	22,114	11,886	-	-	-	34,000	22,114	11,886
Hospitalization Insurance	-	-	-	115,200	96,570	18,630	115,200	96,570	18,630
Workers Compensation Ins.	-	-	-	19,000	9,498	13,902	19,000	9,498	13,902
Payroll Taxes	-	-	-	23,400	17,083	6,317	23,400	17,083	6,317
Contractual Major Repairs	200,000	764,765	(564,765)	-	-	-	200,000	764,765	(564,765)
Material and Supplies	22,000	18,048	3,952	-	-	-	22,000	18,048	3,952
Equipment and Tools	4,000	1,845	2,155	-	-	-	4,000	1,845	2,155
Contract Services	11,000	16,738	(5,738)	-	-	-	11,000	16,738	(5,738)
Uniforms/Caps	2,000	1,885	115	-	-	-	2,000	1,885	115
Fuel/Lubricants	31,000	20,630	10,370	-	-	-	31,000	20,630	10,370
Safety/Health equipment	4,000	1,663	2,337	-	-	-	4,000	1,663	2,337
Other Public safety	2,000	2,845	(845)	-	-	-	2,000	2,845	(845)
Rents	2,000	2,838	(838)	-	-	-	2,000	2,838	(838)
Vehicle/Equipment/Office	35,000	23,759	11,241	-	-	-	35,000	23,759	11,241
Radio equipment expense	2,000	-	2,000	-	-	-	2,000	-	2,000
Weed Control Chemicals	10,000	5,690	4,310	-	-	-	10,000	5,690	4,310
Utilities	215,000	125,680	89,320	-	-	-	215,000	125,680	89,320
Capital Outlay	580,000	745	579,255	-	-	-	580,000	745	579,255
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	1,847,255	1,653,413	193,842	218,800	180,367	38,433	2,066,065	1,893,785	232,280
Excess (Deficiency) of Revenues Over/(Under Expenditures)	\$ (97,381)	\$ 118,154	\$ 215,535	\$ (39,334)	\$ 5,477	\$ 38,811	\$ (130,715)	\$ 123,631	\$ 254,346
Fund Balance Beginning of Year	\$	\$ 285,774		\$	\$ 67,106		\$	\$ 356,880	
Change in Encumbrances		54,318			-			54,318	
Fund Balance End of Year	\$	452,246		\$	72,583		\$	534,829	